

AMENDED IN SENATE APRIL 16, 2004

AMENDED IN SENATE APRIL 1, 2004

SENATE BILL

No. 1559

Introduced by Senator Bowen

February 19, 2004

An act to ~~amend Sections 6066 and 6226 of~~ *add Section 6066.1* to the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 1559, as amended, Bowen. Streamlined sales and use tax agreement.

The Sales and Use Tax Law imposes a tax on the gross receipts from the sale in this state of, or the storage, use, or other consumption in this state of, tangible personal property. Existing law requires every person who desires to engage in or conduct business as a seller to file with the board an application for a permit for each place of business, as specified. ~~Existing law also requires every retailer selling tangible personal property, as specified, to register with, and give specific information to, the board.~~

~~This bill would extend those requirements to agents for sellers and retailers~~ *require a seller that authorizes an agent to apply for a seller's permit to submit a copy of that authorization to the board, if the board so requests.*

Vote: majority. Appropriation: no. Fiscal committee: yes. State-mandated local program: no.

The people of the State of California do enact as follows:

1 ~~SECTION 1.—Section 6066 of the Revenue and Taxation Code~~
2 ~~SECTION 1.~~ *Section 6066.1 is added to the Revenue and*
3 ~~Taxation Code, to read:~~

4 ~~6066.1.~~ *Upon request by the board, a seller that authorized an*
5 ~~agent to apply for a seller's permit shall submit a copy of that~~
6 ~~authorization to the board.~~

7 ~~is amended to read:~~

8 ~~6066.—(a) Every person desiring to engage in or conduct~~
9 ~~business as a seller or an agent for a seller within this state shall file~~
10 ~~with the board an application for a permit for each place of~~
11 ~~business. Every application for a permit shall be made upon a form~~
12 ~~prescribed by the board and shall set forth the name under which~~
13 ~~the applicant transacts or intends to transact business, the location~~
14 ~~of his or her place or places of business, and such other information~~
15 ~~as the board may require. An application for a permit shall be~~
16 ~~authenticated in a form or pursuant to methods as may be~~
17 ~~prescribed by the board. The application shall state that the~~
18 ~~applicant will actively engage in or conduct business as a seller of~~
19 ~~tangible personal property.~~

20 ~~(b) An application filed pursuant to this section may be filed~~
21 ~~using electronic media as prescribed by the board.~~

22 ~~(c) Electronic media includes, but is not limited to, computer~~
23 ~~modem, magnetic media, optical disk, facsimile machine, or~~
24 ~~telephone.~~

25 ~~SEC. 2.—Section 6226 of the Revenue and Taxation Code is~~
26 ~~amended to read:~~

27 ~~6226.—Every retailer or agent for a retailer selling tangible~~
28 ~~personal property for storage, use, or other consumption in this~~
29 ~~state shall register with the board and give the name and address~~
30 ~~of all agents operating in this state, the location of all distribution~~
31 ~~or sales houses or offices or other places of business in this state,~~
32 ~~and such other information as the board may require.—~~